



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN
(GROUP ACCOUNT)

FORM 4H

SAVE

RESET

PRINT

Section A: GENERAL INFORMATION

1. Name of Group of Companies Representative

2. Taxpayer Registration Number (TRN)

3. Return Period (Year- Month -Day to Year Month-Day)

4. Address of Group of Companies Representative

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5. Tick if applicable. ☐ New Address ☐ Revised Return

Section B: SUPPLIES (Goods & Services)

Total Supplies for Period (Excluding Imported Services)	6	
DEDUCTIONS: (Intra-Group, Exempt and Supplies taxed at Zero)		
Intra-Group Supplies	7	
Exempt Supplies	8	
Gratuities (for tourism activities only)	9	
Net Agency Activities (for insurance activities only)	10	
Export Supplies	11	
Zero Rated Supplies	12	
Total Intra-Group, Exempt and Supplies at zero rate (Add Lines 7 to 12)	13	0.00
Taxable Supplies at a positive rate (Line 6 less Line 13)	14	0.00

Section C: OUTPUT TAX

		Rate			
Supplies to Tax Withholding Entities (TWEs) at Standard Rate	15	X %	=	16	0.00
Supplies to Other Entities at Standard Rate	17	X %	=	18	0.00
Supplies to Tax Withholding Entities (TWEs) at Tourism Rate	19	X %	=	20	0.00
Other Supplies at Tourism Rate	21	X %	=	22	0.00
Supplies to TWEs at Other Rate(s) (Transfer total from Section C1 overleaf)	23			24	
Supplies to Other Entities at Other Rate (Transfer total from Section C1 overleaf)	25			26	
Imported Services (Not to be included in Line 6 above)	27	X %	=	28	0.00
GCT on Imported Goods					
Total GCT Deferred	29		+	30	
GCT on Local Packaging Materials					
Net GCT Remittances Collected (for insurance activities only) (Transfer from Column (h) total, Section C2 on Page 3)	31		=	32	0.00
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments.	33			34	0.00
Total Output Tax (Add Lines 16, 18, 20, 22, 24, 26, 28, 31, 32 and 33)	34				0.00

Section D: INPUT TAX/TAX CREDIT

PURCHASES & EXPENSES THAT QUALIFY FOR CREDIT FOR REPRESENTATIVE ENTITY

Imported Goods	35	
Local Purchases	36	
Local Expenses	37	
Total Purchases and Expenses that qualify for credit (Add Lines 35 to 37)	38	0.00
GCT on Purchases & Expenses (Transfer total from Section D1 Line 1 Column F)	39	
GCT Deferred on Packaging Materials (Transfer total from Section D1 Line 2 Column F)	40	
GCT on Local Purchases & Expenses that qualify for credit (Add Lines 39 and 40)	41	0.00
GCT Paid on Imports (Transfer total from Section D1 Line 3 Column F)	42	
GCT Deferred (Transfer total from Section D1 Line 4 Column F)	43	
GCT on Imports that qualify for credit (Add Lines 42 and 43)	44	0.00
GCT on Capital Goods that qualify for credit (If not included at Line 43 above) (Transfer total from Section D1 Line 5 Column F)	45	
GCT withheld by Tax Withholding Entities	46	
GCT on Imported Services that qualify for credit (Transfer total from Section D1 Line 6 Column F)	47	
Adjustments - Specify adjustments in Section D2 on Page 3	48	
Total Input Tax (Add Lines 41, 44, 45, 46, 47 and 48)	49	0.00

GCT Payable/(Creditable) for period (Section C, Line 34 less Section D, Line 49)	50	0.00
NOTE: If a refund is requested and has not been received by the time the next Return is filed, do not take a credit against the tax due.		
Balance Brought Forward: Payable/(Creditable)	51	
Total GCT Payable/(Creditable) (Add Lines 50 and 51)	52	0.00
GCT Being Paid this Period	53	
Balance after GCT Paid this Period (Line 52 less Line 53)	54	0.00
If amount at Line 50 is negative, tick appropriate box at Line 55	55	☐ Refund ☐ Credit

Preparer's Name (Individual/Firm)	Address	TRN:	Contact Number:
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Section G: DECLARATION: *(To be signed by Taxpayer only)* I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form.

Responsible Officer

Title

Official Stamp

Signature

Date

OFFICIAL USE

For each row, enter supplies that are taxable at the same rate (other than Standard Rate) and calculate the Tax thereon	Supplies to Tax Withholding Entities (a)	Rate (%) (b)	GCT (c)	Supplies to Other Entities (d)	Rate (%) (e)	GCT (f)	
	(Transfer total of (a) to Line 23, (c) to Line 24, (d) to Line 25 and (f) to Line 26 overleaf.						
	Total (See note above) ►	0.00		0.00	0.00		0.00

Section C2 - AGENCY ACTIVITIES							
(a) Taxpayer Registration Number (TRN)	(b) Name of Insurance Company	Premiums			Commissions		(h) Net Remittance to Insurance Co. (h) = (e) - (g) (\$)
		(c) Taxable	(d) Non-Taxable	(e) GCT	(f) Amount	(g) GCT	
Transfer column (h) total to Section C, Line 32. TOTAL ►							0.00
Section D1 - GCT THAT QUALIFIES FOR CREDIT							
Line Items:		(a) Total GCT on Items (\$)	(b) GCT Not Subject to Apportionment (\$)	(c) GCT to be Apportioned (\$)	(d) Portion Related to Taxable Sales (%)	(e) Apportioned GCT (\$) (e) = (c) x (d)	(f) GCT that Qualifies for Credit (\$) (f) = (b) + (e)
Local Purchases & Expenses.	1					0.00	0.00
Deferrment (Pack)	2					0.00	0.00
Imports Paid.	3					0.00	0.00
Deferrment (Impt)	4					0.00	0.00
Capital Goods	5					0.00	0.00
Imported Services .	6					0.00	0.00
Transfer amounts determined in column (f) to the relevant Lines in Section D on Page 1; Transfer Line 1(f) to Line 39, Line 2(f) to Line 40, Line 3(f) to Line 42, Line 4(f) to Line 43 and Line 5(f) to Line 45 and Line 6(f) to Line 47.							
Section D2 - ADJUSTMENTS (INPUT TAX)							
Description of Input Tax Adjustment							Value (\$)
Transfer total to Section D, Line 48. TOTAL ►							0.00